

IN THE UNITED STATES DISTRICT COURT
FOR THE WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA,

Plaintiff,

v.

MICHAEL KUSEK, JILL KUSEK, ONEIDA
COUNTY WISCONSIN, WISCONSIN
DEPARTMENT OF REVENUE, WISCONSIN
PUBLIC SERVICE, RHINELANDER DENTAL
LLC, SACRED HEART ST. MARY'S HOSPITAL I,
MINISTRY MEDICAL GROUP NORTHERN,

Defendants.

ORDER ON DEFAULT
JUDGMENT

18-cv-867-jdp

Defendants Michael Kusek, Jill Kusek, Wisconsin Department of Revenue, Wisconsin Public Service, Rhinelander Dental LLC, Sacred Heart St. Mary's Hospital I, and Ministry Medical Group Northern, have failed to appear, plead, or otherwise defend in this action, and default has been entered against them. Dkts. 19, 21, 24. Plaintiff United States of America moves for default judgment against these defendants under Federal Rule of Civil Procedure 55(b). Dkt. 26. On May 14, 2019, the court held a hearing on the government's motion, and because the court could not determine how the government calculated the final balances owed by Michael Kusek, it ordered the government to supplement its motion and further explain its calculations. The government has now responded with a supplemental brief, Dkt. 33, and supplemental declaration, Dkt. 34. The court is satisfied that the government has provided sufficient documentation to support the requested judgment, and it will grant the government's motion for default judgment.

On Count I, the court directs the clerk to enter judgment in favor of plaintiff against Michael Kusek for recovery of federal unemployment tax liabilities, for tax years 2005 through 2011, in the amount of \$2,221.19 as of March 1, 2019, plus any statutory fees and interest that continue to accrue from that date.

On Count II, the court directs the clerk to enter judgment in favor of plaintiff against Michael Kusek for recovery of federal employment tax liabilities, for tax years 2003 through 2012, in the amount of \$339,516.96 as of March 1, 2019, plus any statutory fees and interest that continue to accrue from that date.

On Count III, the court directs the clerk to enter judgment in favor of plaintiff against Michael Kusek, Jill Kusek, Wisconsin Department of Revenue, Wisconsin Public Service, Rhinelander Dental LLC, Sacred Heart St. Mary's Hospital I, and Ministry Medical Group Northern, as follows: (1) the United States' federal tax liens are valid and subsisting liens attached to all property and rights to property of Michael Kusek, including the real property located at 4085 County Hwy W, Rhinelander, Wisconsin; (2) the federal tax liens are enforced against the property at 4085 County Hwy W, and the property may be sold to satisfy Michael Kusek's tax liabilities; (3) the federal tax liens can be enforced against both Michael Kusek's interest and Jill Kusek's marital interest in the property at 4085 County Hwy W, and Jill Kusek is not entitled to any of the net proceeds from any sale of the property; and (4) Wisconsin Department of Revenue, Wisconsin Public Service, Rhinelander Dental LLC, Sacred Heart St. Mary's Hospital I, and Ministry Medical Group Northern have no rights, claims, or interests in the property.

Per the stipulation between plaintiff and defendant Oneida County, Dkt. 31, the court further directs the clerk to enter judgment on Count III finding that Oneida County's tax liens

attached to the property at 4085 County Hwy W are senior to the United States federal tax liens, and that Oneida County is entitled to be paid first from the net proceeds from any sale of the property.

ORDER

IT IS ORDERED that:

1. The motion for default judgment by plaintiff United States of America, Dkt. 26, is GRANTED.
2. The clerk is directed to enter final judgment in accordance with this order.

Entered May 30, 2019.

BY THE COURT:

/s/

JAMES D. PETERSON
District Judge